

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

1. (Currently Amended) A heat exchanger, especially for motor vehicles, comprising: flat tubes through which a first fluid can flow and which can be externally exposed to a second fluid and which are arranged fundamentally parallel to one another and transversely to the direction of flow of the second fluid, and which are spaced apart forming flow paths for the second fluid passing through the heat exchanger,

cooling fins being arranged in the flow paths, which in each case extend between adjacent flat tubes; [[,]]

wherein multiple corrugated fins, which are arranged in series in the direction of the flow of the second fluid and laterally offset in relation to one another, are provided as the cooling fins;

wherein at least one of the corrugated fins has gills for directing the second fluid; and wherein the fins are arranged laterally offset in a direction of the flow of the first fluid.

2. (Previously Presented) The heat exchanger as claimed in claim 1, wherein the surfaces of the corrugated fins are arranged fundamentally parallel to the direction of flow of the second fluid.

3. (Previously Presented) The heat exchanger as claimed in claim 1, wherein the multiple offset corrugated fins are similarly shaped.

4. (Canceled).

5. (Previously Presented) The heat exchanger as claimed in claim 1, wherein all gills of a fin section bounded by two flat tubes are angled in the same direction relative to the direction of flow of the second fluid.

6. (Previously Presented) The heat exchanger as claimed in claim 5, wherein the gills of two successively offset fin sections are angled in the same direction.

7. (Previously Presented) The heat exchanger as claimed in claim 5, wherein the gills of two successively offset fin sections are angled in opposite directions.

8. (Previously Presented) The heat exchanger as claimed in claim 1, wherein two successively offset fin sections are fundamentally parallel to one another.

9. (Previously Presented) The heat exchanger as claimed in claim 8, wherein the fin sections are arranged fundamentally perpendicular to the flat tubes.

10. (Previously Presented) The heat exchanger as claimed in claim 1, wherein the corrugated fins extend for an equal or similar distance in the main direction of the flow of the second fluid.

11. (Previously Presented) The heat exchanger as claimed in claim 1, wherein the multiple corrugated fins arranged in series are composed of a common strip.